



Appendix one – List of 2017 recommendations

The table below lists the recommendations made in this report.



1. Financial reporting and controls

1.1 Information technology controls

Agencies should review user administration access to critical systems to ensure:

- policies for user access creation, modification and deactivation are documented
- approval is being obtained to establish, modify or delete user accounts
- regular user access reviews are performed and highly privileged user account activity is logged and monitored
- evidence of review is maintained.



2. Government financial services

2.1 Prudential oversight of public sector superannuation funds

The Treasury should liaise with the respective Trustees to implement appropriate prudential standards and oversight arrangements for the exempt public sector superannuation funds.



2.2 Superannuation fund investments

The Fund Secretary for the Parliamentary Contributory Superannuation Fund, in conjunction with the Trustee, should consider establishing an appropriate management expense ratio target to measure performance.



Key



Low risk



Medium risks



High risks